

COUNTY OF TULARE

SHERIFF'S DEPARTMENT

AUDIT OF TULARE COUNTY SAFE TEAM
GRANT AWARD NUMBER SF07020540

FOR THE PROGRAM PERIOD
JULY 1, 2007 THROUGH JUNE 30, 2008

DATE RECEIVED:



AUDIT REVIEW #(s) 04560

Assigned To: Ryan

Date Reviewed: 4/29/2009

Reviewer's Initials: JR

Date Review(s) Completed: 5/5/2009

**County of Tulare
Sheriff's Department
Tulare County SAFE Team
Grant Award Number SF07020540
For the Program Period July 1, 2007 through June 30, 2008**

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INDEPENDENT AUDITOR'S REPORT

County of Tulare Board of Supervisors
County Civic Center
Visalia, CA 93291

We have audited the accompanying financial statements of the County of Tulare, Sheriff's Department, Tulare County SAFE Team (Governor's Office of Emergency Services Grant Award Number SF07020540) for the program period July 1, 2007 through June 30, 2008, as listed in the Table of Contents. These statements are the responsibility of the Sheriff's Department. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the standards outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and that expenditures were in conformity with the purposes of the program as specified in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying financial statements were prepared for the purpose of complying with the audit requirement of the Governor's Office of Emergency Services, Tulare County SAFE Team Guidelines for Grant Award Number SF07020540 and are not intended to be a complete presentation of the County of Tulare, Sheriff's Department revenues and expenditures.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the budgeted, claimed, and recommended allowable costs for the County of

County of Tulare Board of Supervisors
Tulare County SAFE Team

Tulare, Sheriff's Department, Tulare County SAFE Team (Governor's Office of Emergency Services Grant Award Number SF07020540) for the program period July 1, 2007 through June 30, 2008, in conformity with accounting principles generally accepted in the United States of America and those outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2009, on our consideration of the County of Tulare, Sheriff's Department, Tulare County SAFE Team's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended for the information and use of the County of Tulare Sheriff's Department, Board of Supervisors, and Governor's Office of Emergency Services. However, this report is a matter of public record and its distribution is not limited.

This audit was performed by the Internal Audit Division of the County of Tulare Auditor/Controller's Office. This division is independent in respect to the County of Tulare Sheriff's Department.

A handwritten signature in black ink, reading "Doreen Hutchings". The signature is fluid and cursive, with the first name "Doreen" and last name "Hutchings" clearly legible.

Doreen Hutchings, CPA
Chief Internal Auditor
February 26, 2009

COUNTY OF TULARE
SHERIFF'S DEPARTMENT
TULARE COUNTY SAFE TEAM
GRANT AWARD NUMBER SF07020540
BALANCE SHEET
AS OF JUNE 30, 2008

ASSETS:

Accounts Receivable (See Note 5)	<u>\$ 232,282</u>
Total Assets	<u><u>\$ 232,282</u></u>

LIABILITIES:

Advance from County General Fund	<u>\$ 232,282</u>
Total Liabilities	<u>\$ 232,282</u>

FUND BALANCE:

Fund Balance	<u>\$ -</u>
Total Fund Balance	<u>\$ -</u>

Total Liabilities and Fund Balance	<u><u>\$ 232,282</u></u>
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The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
SHERIFF'S DEPARTMENT
TULARE COUNTY SAFE TEAM
GRANT AWARD NUMBER SF0702540
STATUS OF CASH

FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	For the Fiscal Year Ended June 30, 2008
Cash Received:	
SAFE Cash Received	<u>263,616</u>
Total Cash Received	263,616
Grant Expenditures:	
Personal Services	395,087
Operating Expenses	<u>100,811</u>
Total Expenditures	495,898
Grant Expenditures in Excess of Cash Received	<u>(232,282)</u>
Accounts Receivable:	
SAFE	<u>232,282</u>
Cash on Hand as of June 30, 2008	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 SHERIFF'S DEPARTMENT
 TULARE COUNTY SAFE TEAM
 GRANT AWARD NUMBER SF07020540
 SCHEDULE OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	(Note 1) Original Approved Budget	Cumulative Expenditures Claimed	Variance With Budget
	SAFE	SAFE	SAFE
<u>Expenditures:</u>			
Personal Services	\$ 472,197	\$ 395,087	\$ (77,110)
Operating Expenditures	166,803	100,811	(65,992)
Totals	<u>\$ 639,000</u>	<u>\$ 495,898</u>	<u>\$ (143,102)</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 SHERIFF'S DEPARTMENT
 TULARE COUNTY SAFE TEAM
 GRANT AWARD NUMBER SF07020540
 SCHEDULE OF COSTS CLAIMED AND ACCEPTED
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	Costs Claimed	Costs Accepted	Costs Questioned	Costs Recommended for Disallowance
Personal Services	\$ 395,087	\$ 395,087	\$ -	\$ -
Operating Expenditures	100,811	100,811	-	-
Totals	<u>\$ 495,898</u>	<u>\$ 495,898</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**County of Tulare
Sheriff's Department
Tulare County SAFE Team
Grant Award Number SF07020540
Notes to Financial Statements
For the Program Period July 1, 2007 through June 30, 2008**

Note 1: Program Summary

The County of Tulare, Sheriff's Department, Tulare County SAFE Team (Program) is dedicated to proactively preventing sexual assault crimes. Program objectives include monitoring sex offenders who have a high propensity to commit another sexual assault crime, identifying and apprehending sexual predators, tracking convicted predators in the Megan's Law database, assisting other law enforcement agencies with sexual assault investigations, and educating the community to recognize predatory behavior and where to seek help. The Program is funded and administered by the Governor's Office of Emergency Services (OES) of the State of California. The County of Tulare, Sheriff's Department entered into the Program with OES for the program period July 1, 2007 through June 30, 2008 with a total budgeted project cost of \$639,000. On May 8, 2008, the Governor's Office of Emergency Services approved the extension of the grant period to December 31, 2008. A Grant Award Modification was approved by the OES on December 22, 2008.

Note 2: Significant Accounting Policies

The County of Tulare, Sheriff's Department accounts for grant proceeds and expenditures using the modified accrual basis of accounting. Under this method, Program revenues are recognized when measurable and available to finance expenditures of the current period. These include amounts that have been spent but not yet reimbursed to the County of Tulare, which are accrued. Expenditures are generally recorded when a liability is incurred as under the accrual method of accounting.

Note 3: Expenditures

Expenditures were made for the purpose of the program as specified in Section 6200.1 of the Governor's Office of Emergency Services 2008 Recipient Handbook, and the guidelines in the Grant Award Agreement.

A. Salaries and Benefits

Expenditures charged to the Program are limited to personnel funded by the grant. These expenditures include salaries and benefits for four Sheriff's detectives, a District Attorney Investigator, a Probation Officer, an Investigator Aide, and an Office Assistant who are directly involved with the program. County of Tulare policies and procedures were used to

**County of Tulare
Sheriff's Department
Tulare County SAFE Team
Grant Award Number SF07020540
Notes to Financial Statements
For the Program Period July 1, 2007 through June 30, 2008**

Note 3: Expenditures (continued)

verify the appropriateness of personnel costs. Personnel time charged to the Program was appropriately certified by Program personnel.

B. Operating Expenditures

Operating expenditures include communications, office supplies, professional services and training.

C. Equipment

Equipment was neither budgeted nor purchased during the program period.

Note 4: Claimed Costs

Claimed costs were obtained from the Forms 201 for Grant Award Number SF07020540 filed quarterly with the Governor's Office of Emergency Services for the program period July 1, 2007 through June 30, 2008.

Note 5: Summary of Grant Revenues and Expenditures

A summary of federal grant revenues and expenditures for Grant Award Number SF07020540 for the program period July 1, 2007 through June 30, 2008 is as follows:

<u>SAFE Budgeted Expenditures</u>	<u>SAFE Actual Expenditures</u>	<u>Revenues Received</u>	<u>Balance of Funds to be Received</u>
<u>\$ 639,000</u>	<u>\$ 495,898</u>	<u>\$ 263,616</u>	<u>\$ 232,282</u>

The payment of \$232,282 for Grant Award Number SF07020540 was received on September 4, 2008.

OTHER REPORTS



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

County of Tulare Board of Supervisors
County Civic Center
Visalia, CA 93291

We have audited the accompanying financial statements of the County of Tulare, Sheriff's Department, Tulare County SAFE Team (Governor's Office of Emergency Services Grant Award Number SF07020540) as of and for the program period July 1, 2007 through June 30, 2008, and have issued our report thereon dated February 26, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Tulare, Sheriff's Department, Tulare County SAFE Team's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statements, but not for the purpose of expressing an opinion on the effectiveness of the Program's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Tulare, Sheriff's Department, Tulare County SAFE Team's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of

County of Tulare Board of Supervisors
Tulare County SAFE Team

Tulare, Sheriff's Department, Tulare County SAFE Team's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Program's statements that is more than inconsequential will not be prevented or detected by the Program's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Tulare, Sheriff's Department, Tulare County SAFE Team's internal control. Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Program's statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements applicable to the County of Tulare, Sheriff's Department, Tulare County SAFE Team, noncompliance with which could have a direct and material effect on the determination of statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

This report is intended solely for the information and use of the governing body and management of the County of Tulare Sheriff's Department, Board of Supervisors, and the Governor's Office of Emergency Services and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Doreen Hutchings, CPA
County of Tulare
Chief Internal Auditor
February 26, 2009